

Apr-22-03 04:25pm From-  
Securities Operations

T-567 P.002/002 F-682

New York, NY 10005

tel: 212.656.5026  
fax: 212.656.5893  
pmadho@nyse.com

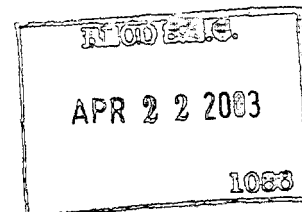
 **NYSE**



April 22, 2003

*Cert NY5*

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549



**PROCESSED**

APR 29 2003

THOMSON  
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, LEHMAN ABS CORPORATION, 1,000,000 Corporate Backed Trust Certificates, Altria Debenture-Backed Series 2003-8, Class A-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 22, 2003. Tentative listing date - April 25, 2003.

Sincerely,

*Paras Mehta*